

Panaji, 28th September, 2004 (Asvina 6, 1926)

SERIES II No. 26

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 5

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 5/5/99-Fin(R&C)(1)

In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act"), and all other powers enabling it in this behalf, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under said Act shall be payable by Software Units, registered with Software Technology Park Authority (STPA) of Goa and having its place of business in the State of Goa, in respect of the sales of Duty Entitlement Passbook Scheme (DEPB) licences obtained by them, made in the course of inter-State trade or commerce, from any such place of business, subject to fulfilment of the requirement laid down in sub-section (4) of Section 8 of the said Act.

This notification shall come into force from the date of its publication in the Official Gazette and shall remain in force upto 31-3-2005.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Panaji, 28th September, 2004.

Notification

No. 5/5/99-Fin(R&C)(2)

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sale of Duty Entitlement Passbook Scheme (DEPB) licences obtained by the software units registered under the said Act and with Software Technology Park Authority (STPA) of Goa, from the payment of tax payable under the said Act.

This notification shall come into force from the date of its publication in the Official Gazette and shall remain in force upto 31-3-2005.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Panaji, 28th September, 2004.

Notification

No. 5/5/99-Fin(R&C)(3)

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sale of goods used in the manufacture, processing or assembling by the software units, computers and computer peripherals Industries/Information Technology Industries as raw material, components, packing materials, consumable, spares, material handling equipment, intermediaries, semi-finished goods, sub-assemblies and capital goods,

from payment of sales tax payable under the said Act, subject to the following conditions, namely:-

- (1) The purchasing Software Unit (SU's) or Computers and Computer Peripherals Industry (CCPI) or Information Technology Industry should hold a certificate of registration under said Act, which should be in force on the date of the transaction.
- (2) The goods purchased should be either of the description given in the Annexure hereto or they should be certified by the Software Technology Park Authority of Goa or Department of Information Technology, as the case may be, to fall in one or more categories hereinabove described.
- (3) The goods purchased should be actually meant for being used within the State in the manufacture, processing or assembling of the goods for sale either locally, inter-state or export.
- (4) Exemption shall not be available for diesel furnace oil or other petroleum products used for captive power generation or otherwise.
- (5) The selling dealer should obtain from purchasing dealer and furnish to his appropriate assessing authority, a copy of the Registration Certificate

from Software Technology Park Authority of Goa (STPAG) or from the Department of Information Technology (DOIT), as the case may be, alongwith declaration in form hereto duly signed by purchasing dealer or by a person duly authorised by him.

N.B.- Any single declaration may cover transactions made during a quarter of the year.

- (6) In the event of the purchasing dealer committing breach of any of the conditions of this Notification, he shall be liable for penalty not exceeding one and half times the amount of tax which would result if goods sold were subjected to tax at full rate leviable under the said Act at the time of its purchase.

This notification shall come into force from the date of its publication in the Official Gazette and shall remain in force upto 31-3-2005.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Panaji, 28th September, 2004.

Original/Duplicate/Triplicate/Quadruplicate

FORM

(See Notification No. issued under sub-section (1) of Section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964).

I (name and designation or status, of M/s.
(name and address of purchasing dealer), on behalf of the said purchaser, do hereby declare that:-

(1) * I am/* We are registered dealer holding certificate of registration No. which is in force on the date of the transaction.

(2) The goods specified in the *bill/*invoice/*cash memorandum No. dated of M/s. holder of Registration Certificate No. granted by ward are properly recorded in our books of accounts and are intended to be used for manufacturing, processing or assembling within the State of Goa.

(3) *I am/*We are fully aware that exemption of tax on the transaction as above is subject to the conditions set out in the said Notification I/We certify that the said conditions will be complied with by me/us.

I/We hereby further declare that, whatever is stated above is true to the best of my knowledge and belief.

Place:

Signature:

Date:

Status:

Name and address of the

Purchasing dealer:

N. B.: To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer, out of which the original shall be furnished to selling dealers Assessing Authority for claiming exemption of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of the declaration to his Assessing Authority. The quadruplicate shall be retained by the purchasing dealer for the record.

ANNEXURE

- (a) Computing Devices including: Desk top, Personal Computer, Servers, Workstations, Nodes, Terminals, Network PC Home PC, Laptop Computers, Note-Book Computers, Palmtop Computer/PDA.
- (b) Network Controller, Cards/Memories including Network interface card (NIC), Adopter-Ethernet/PCI/EISA/Combo/PCMCIA., SIMMS-Memory, DIMMS-Memory Central Processing Unit (CPU), Controller-SCSI/Array, Processors-Processor/Processor power module upgrades.
- (c) Storage Units including: Head Disk Drives/Hard Drives, Raid Devices and their controllers, Floppy Disk Drives, Compact Disc ROM Drives, Tape Drives-DLT Drives/DAT, Optical Disk Drives, Other Digital Storage Devices.
- (d) Others including: Key Board, Monitor, Mouse, Multimedia Kits.
- (e) Printers and Output Devices including: Dot-Matrix, Laserjet, Inkjet, Deskjet, LED Printers, Line Printers, Plotters, Pass-book Printers.
- (f) Networking products including: Hubs Routers, Switches, Concentrators, Trans-receivers.
- (g) Software including: Application Software, Operating System, Middleware/Firmware.
- (h) Power supplies to computer systems including: Switch Mode Power Supplies, Uninterrupted Power Supplies.
- (i) Networking/Cabling and related Accessories (related to IT industry) including: Fiber Cable, Copper Cable, Cables, Connectors, Terminal Blocks, Jack Panels, Patch Card, Mounting Card, Patch Panels, Back Boards, Wiring Blocks, Surface Mount Blocks.
- (j) Consumable including: CD ROM/Compact Disk, Floppy Disk, Tapes DAT/DLT, Ribbons, Toners, Inkjet Cartridges, Inks for Output Devices.
- (k) Electronic Components including: Printed Circuit Board Assembly/Populated PCBS, Printed Circuit Board (PCB), Transistors, Integrated Circuits (ICs), Diodes/Thyristor/LEDs, Resistors, Capacitors, Switches (On/Off, Push Button, Rocker etc), Plugs/Sockets/Relays, Magnetic Heads, Print Head, Connectors, Microphones/ Speakers, Fuses.
- (l) Telecommunication Equipment including: Telephone, Videophones, Facsimile Machines/Fax Cards, Teleprinter/Telex Machines, PABX/EPABX/RAX/MAX-Telephone Exchanges, Multiplexer/Muxes, Modems, Telephone Answering Machines, Telecommunication Switching Apparatus, Antenna and Mast, Wireless Datacom Equipment-including Set Top Boxes for both Video and Digital Signalling, Receiving Equipments like Pagers, Mobile/Cellular Phones etc., VSATS, Video Conferencing Equipment.